
By: **Delegates Zirkin and Phillips**

Introduced and read first time: February 9, 2001

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Teachers' Professional Development - Income Tax Credit**

3 FOR the purpose of allowing certain classroom teachers credits against the State and
4 county income tax for certain amounts paid for certain professional development
5 courses or programs; providing for the application of this Act; and generally
6 relating to State and county income tax credits for certain classroom teachers
7 for certain amounts paid for professional development courses or programs.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - General
10 Section 10-706
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2000 Supplement)

13 BY adding to
14 Article - Tax - General
15 Section 10-722
16 Annotated Code of Maryland
17 (1997 Replacement Volume and 2000 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article - Tax - General**

21 10-706.

22 (a) Except as otherwise provided in this section, a credit allowed under this
23 subtitle is allowed against the State income tax only.

24 (b) A credit under § 10-701 of this subtitle is allowed against the total county
25 and State income taxes.

26 (c) (1) A credit allowed under § 10-704(a)(1) [or], § 10-709(b)(1), OR §
27 10-722(B)(1) of this subtitle is allowed against the State income tax only.

1 (2) A credit allowed under § 10-704(a)(2) [or], § 10-709(b)(2), OR §
2 10-722(B)(2) of this subtitle is allowed against the county income tax only.

3 10-722.

4 (A) AN INDIVIDUAL WHO IS A CLASSROOM TEACHER HOLDING A STANDARD
5 PROFESSIONAL CERTIFICATE OR AN ADVANCED PROFESSIONAL CERTIFICATE MAY
6 CLAIM CREDITS AGAINST THE STATE INCOME TAX AND COUNTY INCOME TAX AS
7 PROVIDED IN THIS SECTION FOR UP TO \$1,000 OF AMOUNTS PAID BY THE INDIVIDUAL
8 DURING THE TAXABLE YEAR FOR A PROFESSIONAL DEVELOPMENT COURSE OR
9 PROGRAM IF:

10 (1) THE INDIVIDUAL:

11 (I) SUCCESSFULLY COMPLETES THE COURSE OR PROGRAM;

12 (II) IS EMPLOYED BY A COUNTY BOARD OF EDUCATION;

13 (III) TEACHES IN A PUBLIC SCHOOL AND RECEIVES A
14 SATISFACTORY PERFORMANCE EVALUATION FOR THAT TEACHING; AND

15 (IV) HAS NOT BEEN REIMBURSED BY THE COUNTY FOR THE
16 AMOUNTS PAID; AND

17 (2) THE INDIVIDUAL'S PARTICIPATION IN THE PROFESSIONAL
18 DEVELOPMENT COURSE OR PROGRAM HAS BEEN APPROVED IN ADVANCE BY THE
19 GOVERNING BODY OF THE COUNTY WHERE THE INDIVIDUAL IS EMPLOYED.

20 (B) (1) THE CREDIT ALLOWED AGAINST THE STATE INCOME TAX UNDER
21 THIS SECTION IS THE LESSER OF:

22 (I) 50% OF THE AMOUNTS PAID BY THE INDIVIDUAL DURING THE
23 TAXABLE YEAR FOR A PROFESSIONAL DEVELOPMENT COURSE OR PROGRAM;

24 (II) THE STATE INCOME TAX FOR THE TAXABLE YEAR; OR

25 (III) \$500.

26 (2) THE CREDIT ALLOWED AGAINST THE COUNTY INCOME TAX UNDER
27 THIS SECTION IS THE LESSER OF:

28 (I) 50% OF THE AMOUNTS PAID BY THE INDIVIDUAL DURING THE
29 TAXABLE YEAR FOR A PROFESSIONAL DEVELOPMENT COURSE OR PROGRAM;

30 (II) THE COUNTY INCOME TAX FOR THE TAXABLE YEAR; OR

31 (III) \$500.

32 (C) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR MAY NOT
33 BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
3 2000.